

**Application for Determination  
 for Terminating Plan**  
 (Under section 401(a) of the Internal Revenue Code)  
 (See separate instructions.)

OMB No. 1545-0202

**For IRS Use Only**

See the **Procedural Requirements Checklist** on page 7 before submitting this application.

<b>1a</b> Name of plan sponsor (employer if single-employer plan)  Number, street, and room or suite no. (If a P.O. box, see page 2 of the instructions.)  City State ZIP code	<b>1b</b> Employer identification number  <b>1c</b> Employer's tax year ends—Enter (MM)  <b>1d</b> Telephone number ( )
<b>2a</b> Person to contact if more information is needed. (See page 2 of the instructions.) (If Form 2848 or Form 8821 is attached, check box and do not complete this line.) <input type="checkbox"/> Name  Number, street, and room or suite no. (If a P.O. box, see page 2 of the instructions.)  City State ZIP code	<b>1e</b> Fax number ( )  <b>2b</b> Telephone number ( )  <b>2c</b> Fax number ( )

**If more space is needed for any item, attach additional sheets the same size as this form. Identify each sheet with the plan sponsor's name and EIN and identify each item.**

- 3a** Have interested parties (as defined in Treasury Regulations section 1.7476-1(b)(5)) been given the required notification of this application? . . . . . Yes  No
- b** If line 3a is "Yes," enter date of notification (MMDDYYYY) Date ▶ \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_
- c** Has the plan received a determination letter? Date of letter ▶ \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ Yes  No
- (1)** If "Yes," submit a copy of the latest letter and subsequent amendments. Number of amendments ▶ \_\_\_\_\_
- (2)** If "No," submit all prior plan(s) and/or adoption agreement(s). (See page 3 of the instructions.)
- d** Does the plan have a cash or deferred arrangement (section 401(k))? . . . . . Yes  No
- e** Does the plan have matching contributions (section 401(m))? . . . . . Yes  No
- f** Does the plan have after-tax employee voluntary contributions (section 401(m))? . . . . . Yes  No

**4a** Name of Plan (Plan name may not exceed 66 characters, including spaces.):  
 \_\_\_\_\_

**b** \_\_\_\_\_ Enter 3-digit plan number      **d** \_\_\_\_\_ Enter plan's **original** effective date (MMDDYYYY)

**c** \_\_\_\_\_/\_\_\_\_\_ Enter date plan year ends (MMDD)      **e** \_\_\_\_\_ Enter number of participants (See page 3 of the instructions.)

- 5** Indicate type of plan by entering the number from the list below.
- |   |  |                                |
|---|--|--------------------------------|
| <input type="checkbox"/> (1)—profit sharing and/or section 401(k) | (4)—defined benefit but not cash balance | (7)—non-leveraged ESOP         |
| <input type="checkbox"/> (2)—money purchase                       | (5)—cash balance                         | (8)—stock bonus                |
| <input type="checkbox"/> (3)—target benefit                       | (6)—leveraged ESOP                       | (9)—safe harbor section 401(k) |

- 6a** Is the employer a member of an affiliated service group? . . . . . Yes  No
- b** Is the employer a member of a controlled group of corporations or a group of trades or businesses under common control? Yes  No
- If line(s) 6a and/or 6b is "Yes," see page 3 of the instructions for the required statement.

- 7** Attach copies of records of all actions taken to terminate the plan (see page 3 of the instructions).
- a** Proposed date of plan termination (MMDDYYYY) \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_
- b** Will funds be distributed as soon as administratively feasible? . . . . . Yes  No
- c** Will any funds be, or have any funds been, returned to the employer? (See page 3 of the instructions). Yes  No
- (1)** If "Yes," enter the estimated amount ▶ \$ \_\_\_\_\_
- (2)** If "Yes," has the employer established or intend to establish a Qualified Replacement Plan? . . . . . Yes  No

		Yes	No
<b>8a</b> Is this a governmental plan? . . . . .			
If "Yes," is the plan a state level plan? . . . . .			
<b>b</b> Is this a nonelecting church plan? . . . . .			
<b>c</b> Is this a collectively bargained plan? (See Regulations section 1.410(b)-9.) . . . . .			
<b>d</b> Is this a section 412(i) plan? . . . . .			
<b>e</b> Is this a multiple employer plan? . . . . .			
If "Yes," enter number of participating employers ▶ _____			

Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

	Yes	No
9a Have any of the amendments altered the plan's vesting provisions? . . . . .		
9b Have any of the amendments (including the termination) decreased plan benefits for any participant? . . . . .		

10 Reason for termination. Check only one box to indicate primary reason for termination.

a  Change in ownership by merger

b  Liquidation or dissolution of employer

c  Change in ownership by sale or transfer

d  Adverse business conditions (See page 3 of the instructions and attach explanation.)

e  Adoption of new plan. Enter type of new plan ▶ .....

f  Other (specify) ▶ .....

11 Last employer/sponsor contribution to the plan:

(a) Date (MMDDYYYY) (b) Amount \$ (c) For plan year ending (MMDDYYYY) ▶

12a Name(s) of trustee(s) or custodian(s) 12b Telephone number  
( )

Address (number and street)

City or town, state, and ZIP code

13 Coverage

- Complete only lines 13a through 13n if the plan satisfied the ratio percentage test for the year of termination.
- Complete only line 13o if the plan satisfied the average benefit test for the year of termination.
- Complete only line 13p if the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7). Plans that use the qualified separate line of business rules of section 414(r) must attach **Demo 1**. See **Guidelines for Demonstrations** on page 6 of the instructions.

	Yes	No
a Is this plan disaggregated into two or more separate plans that are not section 401(k), 401(m), or profit sharing plans? . . . . . If "Yes," see page 3 of the instructions and attach separate schedules for each disaggregated portion.		
b Does the employer receive services from any leased employees as defined in section 414(n)? . . . . .		
c Coverage date (MMDDYYYY) (See page 3 of the instructions.) . . . . .	/	/
d Total number of employees (employer-wide) (include self-employed individuals) . . . . .		
e Statutory and regulatory exclusions under this plan (do not count an employee more than once):		
(1) Number of employees excluded because of the minimum age or years of service required . . . . .		
(2) Number of employees excluded because of their inclusion in a collective bargaining unit . . . . .		
(3) Number of employees excluded because they terminated employment with less than 501 hours of service and were not employed on the last day of the plan year . . . . .		
(4) Number of employees excluded because they were employed by other qualified separate lines of business (QSLOBs) . . . . .		
(5) Number of employees excluded because they were nonresident aliens with no earned income from sources within the United States . . . . .		
f Total statutory and regulatory exclusions. Add lines 13e(1) through 13e(5) . . . . .		
g Nonexcludable employees. Subtract line 13f from line 13d . . . . .		
h Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs)		
i Number of nonexcludable HCEs on line 13h benefiting under the plan . . . . .		
j Number of nonexcludable employees who are nonhighly compensated employees (NHCEs). Subtract line 13h from line 13g . . . . .		
k Number of nonexcludable NHCEs on line 13j benefiting under the plan. . . . .		
l Ratio percentage (See page 4 of the instructions.) . . . . .		
m Enter the ratio percentage for the following, if applicable:		
(1) Section 401(k) part of the plan . . . . .		
(2) Section 401(m) part of the plan . . . . .		

	Yes	No
n Are the results on line 13l or 13m based on the aggregate coverage of more than one plan? . . . . . If "Yes," see <b>Guidelines for Demonstrations</b> on page 6 of the instructions and submit a <b>Demo 4</b> .		
o (1) Did the plan use the average benefit test to satisfy section 410(b) for the year of termination? . . . . .		
(2) If "Yes," did the plan receive a favorable determination letter in the three plan years immediately preceding the date of termination that contained a determination regarding the average benefit test? . . . . .		
(3) If line 13o(2) is "Yes," are the facts (including benefits provided and employee demographics) upon which the determination was based materially unchanged? . . . . .		

If line 13o(2) or 13o(3) is "No," see **Guidelines for Demonstrations** on page 6 of the instructions and submit **Demo 5**.

- p** If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6) or (7), enter the number from the list below for the Regulations section that identifies the special rule . . . .
- (1)**—1.410(b)-2(b)(5)—No NHCEs employed                      **(3)**—1.410(b)-2(b)(7)—Collectively bargained only
- (2)**—1.410(b)-2(b)(6)—No HCEs benefit

**Note:** If you completed line 13p, skip line 14.

**14** Nondiscrimination—Section(s) 401(k) and/or 401(m) plans that do not contain a provision for discretionary contributions, skip line 14. Complete lines 14a through 14d if the plan satisfied a nondiscrimination safe harbor for the year of termination. Complete line 14e if the plan satisfied a general test for the year of termination. If this plan has been disaggregated or restructured, see **Guidelines for Demonstrations** on page 6 of the instructions and submit **Demo 4**.

- |   |                          | Yes | No |
|---|--------------------------|-----|----|
| <b>a</b> Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)? . . . . .  | <input type="checkbox"/> |     |    |
| If "Yes," answer line 14b. Otherwise, skip to line 14c.   |                          |     |    |
| <b>b</b> Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded? . . . .   | <input type="checkbox"/> |     |    |
| <b>c</b> Enter the number from the list below for the Regulations section that identifies the safe harbor intended to be satisfied. . . . .   | <input type="checkbox"/> |     |    |
| <b>(1)</b> —1.401(a)(4)-2(b)(2) defined contribution plan with uniform allocation formula   |                          |     |    |
| <b>(2)</b> —1.401(a)(4)-3(b)(3) unit credit defined benefit plan  |                          |     |    |
| <b>(3)</b> —1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan  |                          |     |    |
| <b>(4)</b> —1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan   |                          |     |    |
| <b>(5)</b> —1.401(a)(4)-3(b)(5) insurance account   |                          |     |    |
| <b>(6)</b> —1.401(a)(4)-8(b)(3) target benefit plan   |                          |     |    |
| <b>(7)</b> —1.401(a)(4)-8(c)(3)(iii)(B) cash balance plan   |                          |     |    |
| <b>d</b> List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements) here ▶  |                          |     |    |
| <b>e (1)</b> Did the plan use a non-design based safe harbor or a general test to satisfy section 401(a)(4) for the year of termination? . . . . .  | <input type="checkbox"/> |     |    |
| <b>(2)</b> If "Yes," did the plan receive a favorable determination letter in the three plan years immediately preceding the date of termination that contained a determination regarding the non-design based safe harbor or general test? | <input type="checkbox"/> |     |    |
| <b>(3)</b> If "Yes," are the facts (including benefits provided and employee demographics) upon which the determination was based materially unchanged? . . . . .   | <input type="checkbox"/> |     |    |
| If line 14e(2) or 14e(3) is "No," see <b>Guidelines for Demonstrations</b> on page 6 of the instructions and submit <b>Demo 6</b> .   |                          |     |    |

**15a** Enter the total number of participants employed at any time during the current plan year and each of the 5 prior plan years on the schedule below. If all such participants were fully vested at all times during such period, do not complete lines 15a(1) through 15a(5). Instead, enter -0- in each column next to line 15a(6).

	Plan Year End	Current Plan Year				
(Enter Plan Year End in MMDDYYYY format.)	.....	.....	.....	.....	.....	.....
<b>(1)</b> Number at end of prior plan year . . . . .						
<b>(2)</b> Number added during the plan year . . . . .						
<b>(3) Total.</b> Add lines <b>(1)</b> and <b>(2)</b> . . . . .						
<b>(4)</b> Number dropped during the plan year . . . . .						
<b>(5)</b> Number at end of plan year. Subtract line <b>(4)</b> from line <b>(3)</b> . . . . .						
<b>(6)</b> Total number of participants in this plan separated from vesting service during the plan year without full vesting . . . . .						

**15b** If line 15a(6) shows that a participant(s) separated without full vesting in the current year or any of the past 5 years, attach the following information.

- |                                |  |                                   |
|--------------------------------|--|-----------------------------------|
| <b>(1)</b> Name of participant | <b>(4)</b> Years of participation  | <b>(7)</b> Amount of distribution |
| <b>(2)</b> Date of hire        | <b>(5)</b> Vesting percentage  | <b>(8)</b> Date of distribution   |
| <b>(3)</b> Date of termination | <b>(6)</b> Account balance or accrued benefit at the time of separation from service | <b>(9)</b> Reason for termination |

	Total number
<b>16</b> Summary of participants or claimants by category:	
<b>a</b> Retirees and beneficiaries (including disability retirees) receiving benefits . . . . .	
<b>b</b> Active participants . . . . .	
<b>c</b> Participants separated from service with deferred vested benefits . . . . .	
<b>d Total.</b> Add lines 16a through 16c . . . . .	





**20** Statement of net assets available to pay benefits as of the proposed date of plan termination or latest valuation date.

<b>Assets</b>	<b>Date ▶</b>		
<b>a</b> Total noninterest-bearing cash (Attach explanation.) . . . . .	<b>20a</b>		
<b>b</b> Receivables:			
<b>(1)</b> Employer contributions . . . . .	<b>20b(1)</b>		
<b>(2)</b> Participant contributions . . . . .	<b>20b(2)</b>		
<b>(3)</b> Income . . . . .	<b>20b(3)</b>		
<b>(4)</b> Other (Attach explanation.) . . . . .	<b>20b(4)</b>		
<b>(5)</b> Allowance for doubtful accounts . . . . .	<b>20b(5)</b>	(	)
<b>(6) Total.</b> Combine lines 20b(1) through 20b(5) . . . . . ▶	<b>20b(6)</b>		
<b>c</b> General Investments:			
<b>(1)</b> Interest-bearing cash (including money market funds) . . . . .	<b>20c(1)</b>		
<b>(2)</b> Certificates of deposit . . . . .	<b>20c(2)</b>		
<b>(3)</b> U.S. Government securities . . . . .	<b>20c(3)</b>		
<b>(4)</b> Corporate debt instruments . . . . .	<b>20c(4)</b>		
<b>(5)</b> Corporate stocks . . . . .	<b>20c(5)</b>		
<b>(6)</b> Partnership/joint venture interests . . . . .	<b>20c(6)</b>		
<b>(7)</b> Real estate:			
<b>(A)</b> Income-producing . . . . .	<b>20c(7)(A)</b>		
<b>(B)</b> Nonincome-producing . . . . .	<b>20c(7)(B)</b>		
<b>(8)</b> Loans (other than to participants) secured by mortgages . . . . .	<b>20c(8)</b>		
<b>(9)</b> Loans to participants (See page 6 of the instructions.) . . . . .	<b>20c(9)</b>		
<b>(10)</b> Other loans (See page 6 of the instructions.) . . . . .	<b>20c(10)</b>		
<b>(11)</b> Value of interest in registered investment companies . . . . .	<b>20c(11)</b>		
<b>(12)</b> Value of funds held in insurance company general account . . . . .	<b>20c(12)</b>		
<b>(13)</b> Other (Attach explanation.) . . . . .	<b>20c(13)</b>		
<b>(14) Total.</b> Add lines 20c(1) through 20c(13) . . . . . ▶	<b>20c(14)</b>		
<b>d</b> Employer-related investments:			
<b>(1)</b> Employer securities . . . . .	<b>20d(1)</b>		
<b>(2)</b> Employer real property . . . . .	<b>20d(2)</b>		
<b>e</b> Buildings and other property used in plan operation . . . . .	<b>20e</b>		
<b>f Total assets.</b> Add lines 20a, 20b(6), 20c(14), 20d(1), 20d(2), and 20e . . . . . ▶	<b>20f</b>		
<b>Liabilities</b>			
<b>g</b> Benefit claims payable . . . . .	<b>20g</b>		
<b>h</b> Operating payables . . . . .	<b>20h</b>		
<b>i</b> Acquisition indebtedness . . . . .	<b>20i</b>		
<b>j</b> Other liabilities (Attach explanation.) . . . . .	<b>20j</b>		
<b>k Total liabilities.</b> Add lines 20g through 20j . . . . . ▶	<b>20k</b>		
<b>Net Assets</b>			
<b>l Net assets.</b> Subtract line 20k from line 20f . . . . . ▶	<b>20l</b>		

## Procedural Requirements Checklist

### Form 5310

Use this list to assure that your application package is complete before you submit it. Failure to supply the appropriate information may result in a delay in processing the application.

- 1  Is **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached to your application?
- 2  Is the appropriate user fee for your application attached to Form 8717, if applicable?
- 3  If appropriate, is **Form 2848**, Power of Attorney and Declaration of Representative, **Form 8821**, Tax Information Authorization, or a privately designated authorization attached? (For more information, see **Disclosure Request by Taxpayers** in the instructions and Rev. Proc. 2006-4.)
- 4  Is a copy of your plan's latest determination letter, if any, attached?
- 5  Is the Employer Identification Number (EIN) of the **plan sponsor/employer** (NOT the trust's EIN) entered on line 1b?
- 6  Does line 4d list the plan's original effective date?
- 7  Is page one of the application signed and dated?
- 8  Have interested parties been given the required notification of this application?
- 9  Have you included a copy of the Board of Director's Resolution or other documentation formally terminating the plan?
- 10  If you answered "Yes" to line(s) 6a and/or 6b, have you included the information requested on page 3 of the instructions?
- 11  Have you included a copy of the plan, trust, and all amendments since your last determination letter?
- 12  If the plan uses the QSLOB rules of section 414(r), has **Demo 1** been attached?
- 13  If line 13n is answered "Yes," has **Demo 4** been attached?
- 14  If line 13o(2) or (3) is answered "No," has **Demo 5** been attached?
- 15  If line 14e(2) or (3) is answered "No," has **Demo 6** been attached?
- 16  If line 15a(6) shows that a participant(s) separated without full vesting in the current year or any of the past 5 years, have you attached the required information?
- 17  If line 17e is answered "Yes," have you included the required statement?
- 18  If you are requesting additional determinations, is the **Schedule Q (Form 5300)**, Elective Determination Requests, attached?
- 19  If filing a Schedule Q (Form 5300), are all appropriate demonstrations attached?  
(See the Instructions for Schedule Q (Form 5300).)
 

<input type="checkbox"/> Demo 3	<input type="checkbox"/> Demo 8	<input type="checkbox"/> Demo 10
<input type="checkbox"/> Demo 7	<input type="checkbox"/> Demo 9	<input type="checkbox"/> Demo 11
- 20  If appropriate, have you included a copy of **Form 8905**, Certification of Intent To Adopt a Pre-approved Plan?